The observation of heavy flavor production at  $\sqrt{s_{NN}}=200$  GeV in both p+p and Au+Au collisions by the PHENIX Experiment at RHIC provides for complimentary physics exploration in differing collision environments. The measurement of single leptons resulting from the semi-leptonic decay of heavy flavor (charm and bottom) mesons in p+p collisions permits tests of pQCD predictions at  $\sqrt{s}=200$  GeV, as well as a statement of a total charm cross section. The measurements in p+p collisions also provide a key baseline against which the analogous single lepton measurements in Au+Au can be quantified. The dense partonic matter produced in Au+Au collisions can be interpreted through the simultaneously observation of azimuthal anisotropy  $v_2(p_{rmT})$  and the nuclear modification factor  $R_{AA}(p_{rmT})$ . In the context of existing predictions, the observed flow and energy loss of heavy quarks, in addition to that already seen for light mesons, suggests that the matter formed in Au+Au collisions at RHIC is a near-perfect fluid. The most recent PHENIX single electron results from p+p and Au+Au collisions for  $0.3 < p_{rmT} < 9.0$  GeV/c at |y| < 0.35 are shown. The first PHENIX heavy flavor single muon measurement at 1.5 < |y| < 1.8 in  $\sqrt{s} = 200$  GeV p+p is also presented.